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**From:**

**Sent:** Monday, June 28, 2010 4:12:46 PM

**To:**

**Cc:**

**Subject:** Time for assessment of FICA tax

In the case we discussed by telephone, you will not be able to assess the employee share of the FICA tax, because the statute of limitations period had already expired at the time the decision document was entered.

The statute of limitations period under IRC § 6501(a) runs from the date of the employer's filing of Form 941, the required return for FICA tax. Under § 6501(b)(2), if the return of FICA tax (imposed by chapter 21) is filed before April 15 of the succeeding calendar year, it is considered filed on April 15 of that year. Thus, if the Forms 941 for periods ending in        and        were timely filed (as I understand they were), the three-year statute of limitations period for assessment of the tax ended before the decision document was entered.